Exhibit B

ONE FINANCIAL CENTER, BOSTON, MA 02111 617-856-8200

> VISIBLE WORLD, INC. ATTN: THOMAS BLANDFORD 527 WEST 34TH STREET 6TH FLOOR NEW YORK, NY 10001

Invoice Number 429092
Invoice Date Apr 19, 2000
Client Number 020429
Matter Number 020429.0001

Re: PATENT MATTERS (VIDEO ON-DEMAND ADVERTISING)

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE CAPTIONED MATTER THROUGH MARCH 31, 2000

TIME SUMMARY:

Professional	Hours		
BRIAN L. MICHAELIS	3.50	hours	
DAVID D. LOWRY	37.80	hours	

CURRENT FEES

12,099.50

FOR COSTS ADVANCED AND EXPENSES INCURRED:

TELEPHONE-IN HOUSE

1.00

COPIES

0.40

CURRENT EXPENSES

1.40

TOTAL AMOUNT OF THIS INVOICE

\$12,100.90

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INCLUDES ONLY DISBURSEMENTS POSTED TO DATE

KINDLY RETURN A COPY OF THIS BILL WITH YOUR CHECK TO OUR "BILLING DEPARTMENT"

PAYABLE WITHIN 30 DAYS

TAX IDENTIFICATION # 04-3108175

VISIBLE WORLD, INC.
PATENT MATTERS (VIDEO ON-DEMAND ADVERTISING)
April 19, 2000

Invoice Number 429092 Page 2

02/22/00	LOWRY	PATENT APPLICATION; USING EXAMPLE DRAWINGS FROM CHET; REMOVING TEXT FROM DESCRIPTION	3.5
		FOR OUT OF DATE DRAWINGS.	4.0
02/23/00	LOWRY	PATENT DETAILED DESCRIPTION.	
02/24/00	LOWRY	ADDING NEW DISCLOSURE TO DETAILED DESCRIPTION.	5.8
02/25/00	LOWRY	COMPLETION OF DETAILED	8.3
		DESCRIPTION; NOTING AREAS WITH	
		MISSING DETAILS; EXAMPLE	
		CLAIMS FOR THREE DIFFERENT	
		ASPECTS OF INVENTION.	
02/28/00	LOWRY	CLAIM CHANGES.	0.5
03/01/00	LOWRY	DEVELOPMENT AGREEMENT WITH ONEVIDEO.	0.9
03/02/00	LOWRY	PREPARING MASTER WORK	1.9
03, 02, 00	2011212	AGREEMENT; EDITS BASED ON	
		PREVIOUS VERSION.	
03/08/00	LOWRY	FAXING PATENT DRAWINGS;	1.1
05,00,00	20,1112	REVIEWING AND REVISING WORK	
		STATEMENT FOR ONEVIDEO.	
03/15/00	MICHAELIS	REVIEW SOFTWARE DEVELOPMENT	3.5
03/13/00		AGREEMENT; TELEPHONE	
		CONFERENCE WITH S. GRODY, H.	
		AURBACH, SETH HABERMAN AND D.	
		LOWRY RE REVISIONS TO	
		AGREEMENT; REVISIONS TO SAME.	
03/15/00	LOWRY	TELECONFERENCE BETWEEN	2.5
00, ==, 00		ONEVIDEO AND VISIBLEWORLD;	
		CHANGES TO WORK STATEMENT;	
		LICENSE FOR PRODUCT; TERMS FOR	
		MASTER WORK AGREEMENT.	
03/22/00	LOWRY	MEETING WITH CHET; CHANGES TO	2.1
,,		PATENT DRAFT, DRAWINGS,	
		CLAIMS, LIST OF OTHER MATERIAL	
		NEEDED.	
03/23/00	LOWRY	CHANGE TO PATENT APPLICATION,	0.9
		OUTSTANDING ISSUES.	
03/24/00	LOWRY	CHANGES TO PATENT APPLICATION	3.2
, ,		BASED ON REVIEWERS CHANGES;	
44		REVIEWING AND GENERATING	
		CHANGES BETWEEN ONEVIDEO AND	
		VISIBLE WORLD RELEASES; ONE	
		VIDEO AND MONTAGE RELEASES.	
03/29/00	LOWRY	REMAINING AREAS OF APPLICATION	1.4
-		WHICH NEED DISCLOSURE; CHANGES	
		FROM C. SCHULER.	

VISIBLE WORLD, INC.
PATENT MATTERS (VIDEO ON-DEMAND ADVERTISING)
April 19, 2000

Invoice Number 429092 Page 3

Professional		Hours
LOWRY	DETAILS NEEDED FOR APPLICATION, TELEPHONE CONFERENCE WITH S HABERMAN, DETAILED DESCRIPTION; ADDING NEW MATERIAL.	1.7
	TOTAL HOURS	41.3
		LOWRY DETAILS NEEDED FOR APPLICATION, TELEPHONE CONFERENCE WITH S HABERMAN, DETAILED DESCRIPTION; ADDING

ONE FINANCIAL CENTER, BOSTON, MA 02111 617-856-8200

> VISIBLE WORLD, INC. ATTN: THOMAS BLANDFORD 527 WEST 34TH STREET 6TH FLOOR NEW YORK, NY 10001

Invoice Number 431560

Invoice Date Jun 16, 2000

Client Number 020429

Matter Number 020429.0001

Re: PATENT MATTERS (VIDEO ON-DEMAND ADVERTISING)

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE CAPTIONED MATTER THROUGH MAY 31, 2000

TIME SUMMARY:

Professional Hours

DAVID D. LOWRY 18.70 hours

CURRENT FEES

5,423.00

FOR COSTS ADVANCED AND EXPENSES INCURRED:

TELEPHONE 95.87
TELEPHONE-IN HOUSE 15.30
COPIES 54.80
POSTAGE-IN HOUSE 15.75
PATENT IMAGING/PATENT BANK 690.00

CURRENT EXPENSES 871.72

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TOTAL AMOUNT OF THIS INVOICE \$6,294.72

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INCLUDES ONLY DISBURSEMENTS POSTED TO DATE

KINDLY RETURN A COPY OF THIS BILL WITH YOUR CHECK TO OUR "BILLING DEPARTMENT"

PAYABLE WITHIN 30 DAYS

TAX IDENTIFICATION # 04-3108175

VISIBLE WOR PATENT MATT June 16, 20	ERS (VIDEO ON-	DEMAND ADVERTISING)	Invoice Page	Number 2	431560
04/04/00	LOWRY	PATENT APPLICATIONS ADDITION TO DETAILED SPECIFICATION; CORRESPONDENCE WITH INVENTOR		1.2	2
04/05/00	LOWRY	PATENT APPLICATIONS MORE CHANGES TO DETAILED DESCRIPTION; INCORPORATING CLIENT COMMENTS INTO SPECIFICATION.		5.3	3
04/06/00	LOWRY	APPLICATIONS; CLAIMS AND CL HIERARCHIES; CHANGES TO DETAILED DESCRIPTION; FILING DOCUMENTATION.		12.:	-
		TOTAL HOURS		18.	7